

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kepemilikan institusional, komisaris independen, *leverage*, profitabilitas terhadap *earning management* yang diukur dengan *discretionary accrual*. Variabel independen dalam penelitian ini adalah kepemilikan institusional, komisaris independen, *leverage* dan profitabilitas. Variabel dependen yang digunakan adalah *earning management*. Dalam *agency theory*, masalah keagenan muncul karena adanya perilaku oportunistik dari *agent*, yaitu perilaku manajemen untuk memaksimalkan kesejahteraannya sendiri yang berlawanan dengan kepentingan *principal*. Pilihan metode secara sengaja dipilih oleh manajemen yang dikenal dengan istilah *earning management*.

Jenis penelitian ini merupakan penelitian kuantitatif. Objek yang digunakan merupakan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2017-2019. Dalam penelitian ini, ditetapkan pengambilan sampel dengan menggunakan *purposive sampling*, diperoleh sebanyak 75 sampel perusahaan, atau 225 sampel data. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan SPSS 23.

Hasil penelitian ini menunjukkan bahwa komisaris independen dan profitabilitas berpengaruh positif terhadap *earning management*. Sedangkan kepemilikan institusional dan *leverage* tidak berpengaruh terhadap *earning management*.

Kata Kunci: *Earning Management*, Kepemilikan Institusional, Komisaris Independen, *Leverage*, Profitabilitas.

ABSTRACT

This research aimed to examine the effect of institutional ownership, independent commissioner, leverage, and profitability on earning management which was measured by discretionary accrual. While, independent variables were institutional ownership, independent commissioner, leverage, and profitability. Meanwhile, dependent variable was earning management. In agency theory, the agent program occurred as there was opportunistic behavior of its agent; i.e. management behavior which maximize its own welfare in contrast with principal need. The method itself was chosen directly by management as known as earning management.

The research was quantitative. Moreover, the population was manufacturing companies which were listed on Indonesia Stock Exchange (IDX) 2017-2019. Furthermore, the data collection technique used purposive sampling. In line with, there were 75 companies as sample, with total of 225 data. Additionally, the data analysis technique used multiple linear regression with SPSS 23.

The research result concluded independent commissioner and profitability had positive effect on earning management. On the other hand, institutional ownership and leverage did not affect earning management.

Keyword: Earning Management, Institutional Ownership, Independent Commissioner, Leverage, Profitability

